

DAVID A. HUBBERT  
Deputy Assistant Attorney General

BORIS KUKSO (CA State Bar #268613)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
202-353-1857 (v)  
202-307-0054 (f)  
Boris.Kukso@usdoj.gov

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF OREGON

In re:	)	Case No. 16-33185-pcm7
	)	Chapter 7
	)	
PETER SZANTO,	)	<b>UNITED STATES' BRIEF ON</b>
	)	<b>REMAND REGARDING PROOF OF</b>
Debtor.	)	<b>CLAIM 3-22</b>
_____	)	

Pursuant to the Court's scheduling order (ECF No. 1272), the United States files this brief addressing the issues on remand regarding Proof of Claim 3-22 (the IRS Claim).

Debtor Peter Szanto appealed this Court's order overruling his objection to the IRS Claim and the order denying Debtor's motion for reconsideration. The District Court exercised its jurisdiction and held that this Court did not err in overruling the objection and denying the motion for reconsideration. ECF No. 1240. However, the District Court remanded the matter for one specific purpose: to make a determination whether the IRS Claim for 2009 is properly comprised of \$2,409 in tax (plus corresponding interest and penalties) assessed in 2016 after the tax court decision **plus** \$1,497 in tax (and corresponding interest and penalties) assessed in 2012, prior to the tax court decision. *Id.* As explained below, the Tax Court ruling that the taxpayer had

UNITED STATES' BRIEF ON REMAND  
REGARDING PROOF OF CLAIM 3-22

(Case No. 16-33185)

1

U.S. DEPARTMENT OF JUSTICE  
Tax Division, Western Region  
P.O. Box 683  
Washington, D.C. 20044  
Telephone: 202-353-1857

a deficiency of \$2,409 means that his liability is the amount of deficiency **plus** any prior assessments. The Tax Court did not disturb the earlier \$1,497 assessment based on Debtor's amended return, instead, it ruled that there was a deficiency, i.e. an addition to tax already reported or assessed. Therefore, the IRS Claim for 2009 correctly includes both assessments and should be allowed in the claimed amounts.

### **BACKGROUND**

The matter at hand concerns Debtor's liability for 2009. The United States' claim is comprised of two separate assessments, plus statutory additions to tax: 1) an assessment on August 13, 2012 (the 2012 assessment) and 2) an assessment on November 28, 2016 following a Tax Court decision regarding a proposed deficiency of tax above and beyond the first assessment (the 2016 assessment).

On August 1, 2016, the Tax Court ruled that there is an additional *deficiency* in income tax due from Debtor for the taxable year 2009 in the amount of \$2,409, plus an addition to tax under 26 U.S.C. § 6651(a)(1) in the amount of \$555.96, plus a penalty under 26 U.S.C. § 6662(a) in the amount of \$481.80. ECF No. 857-2. In the written opinion, the Tax Court noted that Mr. Szanto filed his return for 2009 in April 2011 and that he later filed an amended return on which he admitted receipt of income not reported on the return as originally filed. *Szanto v. Comm'r*, 112 T.C.M. 195, 2016 WL 4078515, 2016 Tax Ct. Memo LEXIS 142, at \*5 (T.C. Aug. 1, 2016). The \$1,497 in tax reported on the amended return made up the 2012 assessment. The 2012 assessment was not before the Tax Court and the opinion did not address it, except noting that Debtor filed an amended return on which he admitted receipt of income not previously reported. Instead, the Tax Court ruled that more tax was due.

On August 16, 2016, Mr. Szanto filed a voluntary petition under Chapter 11 in this Court, initiating this bankruptcy case. On October 26, 2016, Mr. Szanto appealed the Tax Court's August 1, 2016 decision to the Ninth Circuit Court of Appeals. (9th Cir. Case No. 16-73449). The appeal has been stayed and administratively closed due to the automatic stay in this bankruptcy case. However, as there is no stay pending appeal, the Tax Court's decision is final. On November 28, 2016, a second assessment in the amount of \$2,409, plus statutory additions to tax, was made against Debtor based on the Tax Court's decision.

In this bankruptcy proceeding, the IRS timely filed a proof of claim for Debtor's income taxes and additions to tax for 2007, 2009, and 2010. After many amendments, the Government submitted proof of claim 3-22 for income taxes and additions to tax for 2007 and 2009 only. As discussed, the 2009 liability consisted of two components: (1) a priority claim for \$2,409 in tax (and \$551.17 in interest) based on the 2016 assessment and (2) a general unsecured claim for \$1,497 in tax (and \$342.53 in interest) based on the 2012 assessment. Claim 3-22.

On September 13, 2019, Debtor filed an objection to the IRS Claim. ECF No. 826. At the initial hearing on November 5, 2019, this Court stated that the objection is overruled on all grounds, except to the extent that the liabilities were already paid; the Court gave Debtor 28 days to provide additional evidence as to payment of the debt for 2007 and 2009. ECF No. 989 at 12. On December 3, 2019, Debtor filed "Debtor's Affidavit/Response to Order to Disprove the Internal Revenue Service's False and Fraudulent Claim #3-22" and exhibits, which included the Tax Court order. ECF No. 857. On January 15, 2020, the bankruptcy court issued a scheduling order, setting a hearing on the Objection. ECF No. 878. The scheduling order stated the Court had overruled all objections to the IRS Claim "other than debtor's argument that the 2007 and

2009 taxes have been paid in full” and provided that “the issue at the hearing on the objection to the IRS claim is limited to whether taxes for tax years 2007 and 2009 have been paid.” *Id.*, at 1-2

On March 5, 2020, the Court held an evidentiary hearing on the objection; Mr. Szanto and IRS Bankruptcy Specialist Philip Kushner testified. The Court admitted all IRS Exhibits into evidence, including the 2009 account transcript, identified as Exhibit 5. ECF No. 991 at 85-86. For the Court’s reference, the United States’ trial exhibits are attached hereto in the Appendix.

Following the evidentiary hearing, on March 19, 2020, the Court made its findings orally on the record and overruled the objection to the IRS Claim. In respect to the 2009 liabilities, the Court ruled, in part:

I’ll no move on to the 2009 year.

Debtor also argues taxes for 2009 have been paid in full. First, he argues that the total amount of the tax the IRS can collect is reflected in the tax court decision dated August 2, 2016. Second, he argues that he made payments of \$468 each plus a final payment of \$638.76 to completely satisfy the liability set out in that tax court decision.

Exhibit B, as in "boy," is a copy of the tax court decision dated August 2, 2016, related to the 2009 tax year. The Court held that there was a deficiency of 2,409 plus additional tax of \$555.96 plus a penalty of \$481.80. Debtor argues this decision does not provide for additional interest or penalties; therefore, the total amount owing was fixed at 3,446.76.

There’s nothing in the tax court’s decision that exempts the debtor from further interest or penalties. It merely decides what amounts are due at the time of the decision. It does not reflect a determination or agreement that no further interest or penalties may be assessed, and there’s no evidence that that -- that the decision did that.

ECF No. 992 at 14-15.

Debtor appealed and, on January 31, 2022, the District Court affirmed this Court's rulings, "except the Court remands to the Bankruptcy Court the issue of whether the IRS may claim an additional deficiency [sic] of \$1,497 for tax year 2009." ECF No. 1240 at 12. Debtor's appeal of the District Court's order to the Ninth Circuit was dismissed on May 25, 2022. ECF No. 1271.

Specifically in respect to the issue on remand, the District Court wrote:

The Bankruptcy Court concluded that the Tax Court did not exempt Appellant from further interest or penalties decision. See 26 U.S.C. § 6601 (establishing that interest is due on all taxes imposed until paid). Appellant, however, argues that the IRS is improperly claiming a tax deficiency of \$2,409 (assessed in 2016 after the tax court decision) *plus* a tax deficiency of \$1,497 (assessed in 2012). The IRS argues that it can claim the \$1,497 deficiency in addition to the \$2,409 deficiency found by the Tax Court. The Bankruptcy Court, however, did not make such a determination. Indeed, the Bankruptcy Court findings appear to support Appellant's position. The Bankruptcy Court noted that the Tax Court "decides what amounts are due at the time of the decision." ECF 17-3 at 145. The Bankruptcy Court concluded that the Tax Court decision did not bar *future* interest, but appeared to conclude that the Tax Court resolved what was owed by Appellant as of the date of the Tax Court decision. Nonetheless, because the Bankruptcy Court did not expressly resolve the dispute about the full amount of the deficiency, the Court remands the issue for the Bankruptcy Court to consider.

ECF No. 1240 at 9.

As explained below, the Tax Court ruling that Debtor had a deficiency of \$2,409 for 2009 did not determine Debtor's total liability for that year. The 2012 assessment of \$1,497, based on Debtor's amended return on which he admitted receipt of income not previously reported, was already on the books when Debtor petitioned the Tax Court with respect to the notice of deficiency for \$2,409. The Tax Court agreed that there was a deficiency, so Debtor's total tax

liability for 2009 consists of the 2016 assessment (based on the amount of deficiency determined by the Tax Court) **plus** the 2012 assessment.

### **ARGUMENT**

The question presented is whether the IRS Claim properly included two assessments for 2009: the \$1,497 in tax (plus corresponding interest and penalties) assessed in 2012 based on an amended return on which Debtor admitted receipt of income not reported on the return originally filed, and \$2,409 in tax (plus corresponding interest and penalties) assessed in 2016 after the Tax Court found that there was a deficiency. Debtor has argued that the Tax Court decision fixes the amount owed for the year and the proof of claim should not include the \$1,497 in tax (and corresponding additions) assessed in 2012.

Debtor's position is incorrect as a matter of law. The Tax Court decision determined a "deficiency" in tax, which by definition is a determination that more tax is due. 26 U.S.C. § 6211(a), *Laing v. United States*, 423 U.S. 161, 173 (1976). Thus, the Tax Court's decision to uphold a deficiency for 2009 is a determination of the additional tax owed on top of what was previously reported on a return or assessed. The Tax Court did not opine or change the 2012 assessment, which was made prior to the Tax Court proceeding.

Moreover, this Court need not conduct any additional hearing concerning this point, because all the relevant evidence was admitted during the evidentiary hearing. The Court has already admitted into evidence the Tax Court order and the account transcript for 2009, which shows both assessments (Exhibit 5). The transcript provides the evidence that \$1,497 was assessed in 2012 and the Tax Court decision clearly states that it determined a deficiency of \$2,409, i.e. additional tax due. Thus, on the record before it, the Court can reject Debtor's argument that the 2009 claim is limited to the deficiency amount established in Tax Court. The

Court can and should conclude that the IRS Claim properly included both assessments, the earlier 2012 assessment and the later 2016 assessment of the deficiency determined by the Tax Court.

### **1. Definition of Income Tax Deficiency.**

“Deficiency” is a term of art in the tax law and is defined by the Internal Revenue Code as: “the amount by which the tax imposed by subtitle A or B, or chapter 41, 42, 43, or 44 exceeds the excess of--(1) the sum of (A) the amount shown as the tax by the taxpayer upon his return, if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon, plus (B) the amounts previously assessed (or collected without assessment) as a deficiency, over-- (2) the amount of rebates, as defined in subsection (b)(2), made.” 26 U.S.C. 6211(a). This definition has been formulated as:

Deficiency = correct tax - (tax on return + prior assessments - rebates); or

Deficiency = correct tax - tax on return - prior assessments + rebates.

See *S-K Liquidating v. Comm’r*, 64 T.C. 713, 715 (1975) and *Kurtzon v. Comm’r*, 17 T.C. 1542, 1548 (1952).

Importantly, an income tax deficiency is not the total correct amount of tax owed by the taxpayer for the year. Rather, a deficiency is “the amount of tax imposed less any amount that may have been reported by the taxpayer on his return.” *Laing*, 423 U.S. at 173. In other words, “[a] deficiency is based on a determination that more tax is due.” *Larson v. United States*, 888 F.3d 578, 582, n.3 (2d Cir. 2018).

A deficiency is also distinct from an assessment. A deficiency is a determination that the correct amount of tax exceeds what was previously reported or assessed, while an assessment is a recordation of an unpaid liability on the IRS’s books. See 26 U.S.C. §§ 6201-6203. Ordinarily,

when the IRS determines that a deficiency exists, i.e. that the correct amount of tax is greater than what was previously reported or assessed, the IRS is authorized to send notice of such deficiency to the taxpayer. 26 U.S.C. § 6212. The taxpayer may then petition the Tax Court to redetermine the correct amount of the deficiency. 26 U.S.C. § 6214. The statutory notice of deficiency is therefore sometimes known as a “ticket to the tax court.” *Comm’r v. Shapiro*, 424 U.S. 614, 630, n. 12 (1976). The Tax Court’s jurisdiction “to redetermine a deficiency in tax depends upon a valid notice of deficiency and a timely filed petition.” *Meruelo v. Comm’r*, 691 F.3d 1108, 1115 (9th Cir. 2012) (citation omitted). The deficiency, as decided by the Tax Court, is then assessed by the IRS. 26 U.S.C. § 6215.

In this case, Debtor received a notice of deficiency for 2009, challenged it in Tax Court, which ruled for the United States and determined that a deficiency existed. In other words, the Tax Court determined that, in addition to any liabilities previously assessed, Debtor’s tax liability should be increased by \$2,409. ECF No. 867-2. Therefore, the IRS Claim properly included the \$2,409 assessment made after the Tax Court’s decision in addition to the \$1,497 in tax previously assessed.

## **2. The Tax Court Determined a Deficiency, Not the Total Tax Due for 2009.**

The Tax Court ruled that “there is a deficiency in income tax due from petitioners for the taxable year 2009 in the amount of \$2,409.” ECF No. 857-2. Debtor is incorrect that the Tax Court determined that \$2,409 is Debtor’s total tax liability for that year.

At the evidentiary hearing, Debtor did not make this argument. Instead, he attacked the amount of the 2009 liability by arguing that the Tax Court decision did not provide for any additional interest. This Court rejected this argument, stating: “There’s nothing in the tax court’s decision that exempts the debtor from further interest or penalties. It merely decides what



amounts are due at the time of the decision. It does not reflect a determination or agreement that no further interest or penalties may be assessed, and there's no evidence that that -- that the decision did that." ECF No. 992 at 15. This ruling is entirely consistent with the Internal Revenue Code, which provides that interest continues to accrue until tax is paid in full. *See* 26 U.S.C. § 6601 (interest on unpaid tax accrues until the day the tax is paid).

However, the phrase "[the tax court] decides what amounts are due at the time of the decision," made in the context of rejecting Debtor's argument about interest, suggests that the Tax Court's deficiency determination fixed the amount owed for that tax year. This is not the case. Instead, the Tax Court ruled on a deficiency, i.e. that Debtor owed more tax than was previously reported or assessed.

As explained above, the Tax Court's jurisdiction is premised on a valid notice of deficiency, which sets out the IRS's determination that the correct tax is greater than what had been reported. The Tax Court's ruling that there is a tax deficiency of \$2,409 shows that the correct tax is higher by \$2,409 than what was previously reported or assessed. Thus, as a matter of law, the Tax Court's ruling did not fix the total tax due for 2009, rather it determined that more tax was owed than was previously reported or assessed. Here, \$1,497 in tax was previously assessed based on Debtor's amended return on which he admitted receipt of income not reported on the original return, and the \$2,409 deficiency is for the additional tax owed. Consequently, the IRS Claim properly included the \$2,409 assessment made after the Tax Court's deficiency ruling and the previously assessed \$1,497 in tax.

### **3. The Court Should Find That the IRS Claim Is Allowed in Full.**

The District Court affirmed this Court's findings concerning Debtor's objection to the IRS Claim and remanded this matter to determine only one issue: "whether the IRS may claim an

additional deficiency [sic] of \$1,497 for tax year 2009.” ECF No.1240 at 12. As explained above, “a deficiency does not include all taxes owed by a taxpayer, but only those that are both owed and not reported.” *Laing*, 423 U.S. at 173, n. 18. Thus, the Tax Court’s decision establishing a deficiency of \$2,409 for 2009 is a decision that more tax is owed for that year than was previously reported or assessed. And this Court already has all the evidence necessary to conclude that the IRS properly include on its proof of claim both the \$2,409 determined by Tax Court as a deficiency and the earlier \$1,497 assessment.

First, a properly filed proof of claim is entitled to *prima facie* validity and the objecting party has the burden to present evidence to overcome the *prima facie* case. *In re Networks Elec. Corp.*, 195 B.R. 92 (9th Cir. BAP 1996), Fed. R. Bankr. P. 3001(f). Here the proof of claim 3-22 clearly states that it includes \$2,409 in tax (and \$551,17 in interest) assessed on November 28, 2016, and \$1,497 in tax (and \$342.53 in interest) assessed on August 13, 2012. Debtor has offered no evidence or valid argument to overcome the *prima facie* case.

Second, this Court admitted into evidence the 2009 account transcript (Government Trial Exhibit 5). ECF No. 991 at 85-86. The 2009 transcript shows the two assessments of tax: \$1,497 in 2012 and \$2,409 in 2016 (as well as assessments of various additions to tax and payments). Appendix at 25. The second assessment, based on the deficiency determination upheld by the Tax Court, did not erase the earlier assessment. Rather, the deficiency determined by the Tax Court, taken together with the earlier assessment, make up the correct tax due for that year. *See S-K Liquidating*, 64 T.C. at 715 and *Kurtzon*, 17 T.C. at 1548. With this evidence, this Court should conclude that the IRS Claim properly includes both assessments for 2009 and should be allowed in full.

The District Court affirmed this Court's decision overruling Debtor's objection to the IRS Claim, except for the question about the \$1,497 assessment for tax year 2009. Now on remand, this Court can and should rule that the IRS Claim is allowed in full, because it properly includes the \$2,409 assessment made after the Tax Court's decision and the \$1,497 in tax that was assessed years prior to the Tax Court's ruling. Debtor owes both assessments and so the IRS Claim should be allowed in full.

Dated: July 5, 2022.

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Boris Kukso  
BORIS KUKSO (CA State Bar #268613)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
202-353-1857 (v)  
202-307-0054 (f)  
Boris.Kukso@usdoj.gov

### CERTIFICATE OF SERVICE

I hereby certify that on July 5, 2022, I electronically filed the foregoing **UNITED STATES' BRIEF ON REMAND REGARDING PROOF OF CLAIM 3-22** with the Clerk of Court using the CM/ECF which provides service to all parties entitled thereto and caused the same to be mailed by US Mail to:

Peter Szanto  
11 Shore Pine  
Newport Beach, CA 92657

/s/ Boris Kukso  
BORIS KUKSO  
Trial Attorney  
United States Department of Justice, Tax Division

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

BORIS KUKSO (CA State Bar #268613)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
202-353-1857 (v)  
202-307-0054 (f)  
Boris.Kukso@usdoj.gov

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF OREGON

In re:	)	Case No. 16-33185-pcm7
	)	Chapter 7
	)	
PETER SZANTO,	)	<b>LIST OF THE UNITED STATES'</b>
	)	<b>EXHIBITS FOR THE HEARING ON</b>
Debtor.	)	<b>DEBTOR'S OBJECTION TO IRS</b>
_____	)	<b>CLAIM</b>

Exhibit No.	Description	Number of Pages
1	IRS Proof of Claim 3-1	4
2	IRS Proof of Claim 3-22	4
3	2007 Account Transcript for Mr. and Mrs. Szanto	4
4	2007 Account Transcript for Mr. Szanto (Separate Assessment)	4
5	2009 Account Transcript for Mr. and Mrs. Szanto	3
6	2017 Account Transcript for Mr. and Mrs. Szanto	2
7	2018 Account Transcript for Mr. and Mrs. Szanto	2
8	2019 Account Transcript for Mr. and Mrs. Szanto	1



**Fill in this information to identify the case:**

Debtor 1 PETER SZANTO

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: \_\_\_\_\_ District of OREGON  
(State)

Case number 16-33185-PCM11

## Official Form 410

# Proof of Claim

04/16

**Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.**

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

**Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.**

**Part 1: Identify the Claim**

<b>1. Who is the current creditor?</b>	Department of the Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor _____	
<b>2. Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
<b>3. Where should notices and payments to the creditor be sent?</b>  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name  P.O. Box 7346 Number Street  Philadelphia PA 19101-7346 City State ZIP Code  Contact phone <u>1-800-973-0424</u> Contact email _____  Creditor Number: <u>101342597</u>  Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name  M/S O240 1220 SW Third Ave, Suite G-044 Number Street  Portland OR 97204-2871 City State ZIP Code  Contact phone <u>(503) 265-3773</u> Contact email _____
	<b>4. Does this claim amend one already filed?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on: _____ MM / DD / YYYY	
	<b>5. Do you know if anyone else has filed a proof of claim for this claim?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Case 16-33185-pcm7 Claim 3-1 Filed 11/14/16

Case 16-33185-pcm7 Doc 1274 Filed 07/05/22

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
<b>7. How much is the claim?</b>	\$ <u>74,746.54</u> <b>Does this amount include interest or other charges?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Taxes</u>
<b>9. Is all or part of the claim secured?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) % _____ <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>



<b>12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?</b>		<input type="checkbox"/> No
<b>■ Yes. Check all that apply:</b>		
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	<b>Amount entitled to priority</b> \$ _____
	<input type="checkbox"/> Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
	<b>■ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).</b>	\$ <u>32,877.59</u>
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____
*Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.		

**Part 3: Sign Below**

<b>The person completing this proof of claim must sign and date it.</b> <b>FRBP 9011(b).</b> If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.	Check the appropriate box: <input checked="" type="checkbox"/> I am the creditor. <input type="checkbox"/> I am the creditor's attorney or authorized agent. <input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004. <input type="checkbox"/> I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.
	I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct. I declare under penalty of perjury that the foregoing is true and correct.
<b>A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.</b> <b>18 U.S.C. §§ 152, 157, and 3571.</b>	Executed on date <u>11/10/2016</u> MM/DD/YYYY
/s/ PHILIP KUSHNER (Signature)	
<b>Print the name of the person who is completing and signing this claim:</b>	
Name	PHILIP KUSHNER First name Middle name Last name
Title	Bankruptcy Specialist
Company	Internal Revenue Service Identify the corporate servicer as the company if the authorized agent is a servicer.
Address	M/S O240 1220 SW Third Ave, Suite G-044 Number Street
	Portland OR 97204-2871 City State ZIP Code
Contact Phone	(503) 265-3773 Email: _____

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 410  
Attachment

**In the Matter of:** PETER SZANTO  
DBA PETER SZANTO CO, SZANTO CO  
POB 4614  
PORTLAND, OR 97208

Case Number  
16-33185-PCM11Type of Bankruptcy Case  
CHAPTER 11Date of Petition  
08/16/2016

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

**Unsecured Priority Claims** under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-2357	INCOME	12/31/2009	1 Pending Examination	\$2,409.00	\$551.17
XXX-XX-2357	INCOME	12/31/2010	1 Pending Examination	\$25,278.00	\$4,639.42
XXX-XX-2357	INCOME	12/31/2015	2 PER Return	\$0.00	\$0.00
				<u>\$27,687.00</u>	<u>\$5,190.59</u>

**Total Amount of Unsecured Priority Claims: \$32,877.59**

**Unsecured General Claims**

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-2357	INCOME	12/31/2007	09/21/2009	\$0.00	\$3,136.33
XXX-XX-2357	INCOME	12/31/2007	01/07/2013	\$7,897.34	\$2,765.28
XXX-XX-2357	INCOME	12/31/2009	08/13/2012	\$1,497.00	\$342.53
				<u>\$9,394.34</u>	<u>\$6,244.14</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$11,845.80

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$14,384.67

**Total Amount of Unsecured General Claims: \$41,868.95**

1 PROPOSED TAX DEFICIENCY DETERMINED BY EXAMINATION OF DEBTOR(S) TAX RETURN.

2 INFORMATION DETERMINED FROM UNASSESSED RETURN FILED BY DEBTOR.



Fill in this information to identify the case:

Debtor 1 SZANTO \*CAU\* REFER TO DOJ-AIS #101  
 Debtor 2 (Spouse, if filing) PETER  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of OREGON  
 (State)  
 Case number 16-33185-PCM11

## Official Form 410 Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

### Part 1: Identify the Claim

1. Who is the current creditor?	<u>Department of the Treasury - Internal Revenue Service</u> Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?  <u>Internal Revenue Service</u> Name  <u>P.O. Box 7346</u> Number Street  <u>Philadelphia PA 19101-7346</u> City State ZIP Code  Contact phone <u>1-800-973-0424</u> Contact email _____  Creditor Number: <u>101342597</u>  Uniform claim identifier for electronic payments in chapter 13 (if you use one) _____	Where should payments to the creditor be sent? (if different)  <u>Internal Revenue Service</u> Name  <u>P.O. Box 7317</u> Number Street  <u>Philadelphia PA 19101-7317</u> City State ZIP Code  Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>3</u> Filed on: <u>11/14/2016</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Case 16-33185-pcm7 Claim 3-22 Filed 09/12/19

Case 16-33185-pcm7 Doc 1274 Filed 07/05/22

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
<b>7. How much is the claim?</b>	<u>\$ 24,937.08</u> <b>Does this amount include interest or other charges?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Taxes</u>
<b>9. Is all or part of the claim secured?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate (when case was filed)</b> % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

12. Is all or part of the claim  
entitled to priority under  
11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly  
priority and partly  
nonpriority. For example,  
in some categories, the  
law limits the amount  
entitled to priority.

☐ Domestic support obligations (including alimony and child support) under  
11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for  
personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the  
bankruptcy petition is filed or the debtor's business ends, whichever is earlier.  
11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 2,960.17

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this  
proof of claim must sign  
and date it.  
FRBP 9011(b).

If you file this claim  
electronically, FRBP  
5005(a)(2) authorizes courts  
to establish local rules  
specifying what a signature  
is.

A person who files a  
fraudulent claim could be  
fined up to \$500,000,  
imprisoned for up to 5  
years, or both.  
18 U.S.C. §§ 152, 157, and  
3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the  
amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true  
and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 09/11/2019

MM/DD / YYYY

/s/ PHILIP KUSHNER

(Signature)

Print the name of the person who is completing and signing this claim:

Name PHILIP KUSHNER  
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address M/S 0240 1220 SW Third Ave. Suite G-044  
Number Street

Portland OR 97204-2871  
City State ZIP Code

Contact Phone (503) 265-3773

Email: \_\_\_\_\_

Case 16-33185-pcm7 Claim 3-22 Filed 09/12/19

Case 16-33185-pcm7 Doc 1274 Filed 07/05/22

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

In the Matter of: PETER  
SZANTO \*CAU\* REFER TO DOJ-AIS #101  
DBA PETER SZANTO CO, SZANTO CO  
POB 4614  
PORTLAND, OR 97208

Case Number

16-33185-PCM11

Type of Bankruptcy Case  
CHAPTER 7A

Date of Petition

08/16/2016

Amendment No. 21 to Proof of Claim dated 11/10/2016.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-2357	INCOME	12/31/2009	11/28/2016	\$2,409.00	\$551.17

**Total Amount of Unsecured Priority Claims:**

**\$2,960.17**

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-2357	INCOME	12/31/2007	09/21/2009	\$0.00	\$3,136.33
XXX-XX-2357	INCOME	12/31/2007	01/07/2013	\$0.00	\$2,765.28
XXX-XX-2357	INCOME	12/31/2009	08/13/2012	\$1,497.00	\$342.53
				<b>\$1,497.00</b>	<b>\$6,244.14</b>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$1,037.76

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$13,198.01

**Total Amount of Unsecured General Claims:**

**\$21,976.91**







# Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 02-24-2020  
Response Date: 02-24-2020  
Tracking Number: 100505537128

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6300

PETE SUSA SZAN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00  
ACCRUED INTEREST: 0.00 AS OF: Apr. 02, 2018  
ACCRUED PENALTY: 0.00 AS OF: Apr. 02, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 03  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME: 329,032.00  
TAXABLE INCOME: 172,397.00  
TAX PER RETURN: 191.00  
SE TAXABLE INCOME TAXPAYER: 424.00  
SE TAXABLE INCOME SPOUSE: 824.00  
TOTAL SELF EMPLOYMENT TAX: 191.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jun. 09, 2009  
PROCESSING DATE Sep. 21, 2009

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20093608 09-21-2009	\$14,460.40
n/a	89221-228-33939-9		
460	Extension of time to file tax return ext. Date 10-15-2008	04-12-2008	\$0.00
670	Payment	04-12-2008	-\$33.00
140	Inquiry for non-filing of tax return	03-09-2009	\$0.00

2/24/2020

971	Notice issued CP 0059	03-30-2009	\$0.00
971	Amended tax return or claim forwarded for processing	06-09-2009	\$0.00
977	Amended return filed	06-09-2009	\$0.00
n/a	89277-626-00925-9		
166	Penalty for filing tax return after the due date 08-16-2023	20093608 09-21-2009	\$3,246.16
276	Penalty for late payment of tax	20093608 09-21-2009	\$14.22
196	Interest charged for late payment	20093608 09-21-2009	\$1,215.43
971	Notice issued CP 0011	09-21-2009	\$0.00
971	Amended tax return or claim forwarded for processing	09-28-2009	\$0.00
977	Amended return filed	09-28-2009	\$0.00
n/a	89277-679-01301-9		
472	Resolved claim	03-22-2010	\$0.00
977	Amended return filed	09-28-2009	\$0.00
n/a	07277-516-54828-0		
420	Examination of tax return	05-06-2010	\$0.00
470	Claim pending	07-23-2010	\$0.00
472	Resolved claim	02-14-2011	\$0.00
472	Resolved claim	02-14-2011	\$0.00
706	Credit transferred in from 1040 200912	04-15-2010	-\$1,682.15
300	Additional tax assessed by examination 00-00-0000	20113708 09-26-2011	\$0.00
n/a	29247-649-10065-1		
706	Credit transferred in from 1040 200812	04-15-2009	-\$1,094.74
706	Credit transferred in from 1040 201012	04-15-2011	-\$1,629.62
560	IRS can assess tax until 04-15-2013	10-09-2012	\$0.00
706	Credit transferred in from 1040 201112	04-15-2012	-\$2,380.15
971	Notice issued CP 0039	12-17-2012	\$0.00
160	Penalty for filing tax return after the due date 12-02-2026	20125205 01-07-2013	\$1,725.15
806	W-2 or 1099 withholding	04-15-2008	-\$1,000.00
300	Additional tax assessed by examination 12-02-2026	20125205 01-07-2013	\$7,900.60
n/a	29247-754-70000-2		
421	Closed examination of tax return	01-07-2013	\$0.00
336	Interest charged for late payment	20125205 01-07-2013	\$3,588.13
276	Penalty for late payment of tax	20125205 01-07-2013	\$1,863.33
971	Notice issued CP 0022	01-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
521	Removed bankruptcy or other legal action	05-10-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00

2/24/2020

520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
521	Removed bankruptcy or other legal action	06-14-2014	\$0.00
971	Tax period blocked from automated levy program	10-20-2014	\$0.00
670	Payment	04-10-2013	-\$50.00
	1040 201212		
706	Credit transferred in from 1040 201312	04-15-2014	-\$1,933.00
706	Credit transferred in from 1040 201412	04-15-2015	-\$1,505.00
290	Additional tax assessed 00-00-0000	20161505 05-02-2016	\$0.00
n/a	89254-502-00305-6		
971	Installment agreement established	04-06-2016	\$0.00
670	Payment	04-28-2016	-\$348.00
670	Payment	05-27-2016	-\$468.00
672	Removed payment CIVIL PENALTY 201601	04-28-2016	\$120.00
673	Payment	04-28-2016	-\$120.00
670	Payment	06-28-2016	-\$468.00
670	Payment	07-28-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	08-26-2016	-\$468.00
670	Payment	09-30-2016	-\$468.00
670	Payment	10-31-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	11-30-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	12-30-2016	-\$468.00
670	Payment	01-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	02-28-2017	-\$468.00

2/24/2020

520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	03-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	05-01-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	05-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	06-30-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	07-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	08-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	10-04-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	10-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	12-01-2017	-\$468.00
971	Bankruptcy notification received	01-31-2018	\$0.00
971	Bankruptcy notification received	01-31-2018	\$0.00
400	Transfer account out	03-05-2018	-\$13,465.76
402	Transfer account in	03-05-2018	\$13,465.76
971	Balance transferred to split liability account	03-19-2018	\$0.00
604	Write-off of balance due	03-19-2018	-\$13,465.76
971	No longer in installment agreement status	03-19-2018	\$0.00
521	Removed bankruptcy or other legal action	03-05-2018	\$0.00

This Product Contains Sensitive Taxpayer Data
---

2/24/2020





# Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 02-24-2020  
Response Date: 02-24-2020  
Tracking Number: 100505537128

FORM NUMBER: 1040 SEPARATE ASSESSMENT  
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357

PETE SZAN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 10,465.76  
ACCRUED INTEREST: 5,848.06 AS OF: Mar. 09, 2020  
ACCRUED PENALTY: 2,279.89 AS OF: Mar. 09, 2020

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 18,593.71

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jun. 09, 2009  
PROCESSING DATE Sep. 21, 2009

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20093608 09-21-2009	\$14,460.40
n/a	89221-228-33939-9		
460	Extension of time to file tax return ext. Date 10-15-2008	04-12-2008	\$0.00
670	Payment	04-12-2008	-\$33.00
140	Inquiry for non-filing of tax return	03-09-2009	\$0.00
971	Notice issued CP 0059	03-30-2009	\$0.00
971	Amended tax return or claim forwarded for processing	06-09-2009	\$0.00
977	Amended return filed	06-09-2009	\$0.00
n/a	89277-626-00925-9		
166	Penalty for filing tax return after the due date 00-00-0000	20093608 09-21-2009	\$3,246.16
276	Penalty for late payment of tax	20093608 09-21-2009	\$14.22
196	Interest charged for late payment	20093608 09-21-2009	\$1,215.43
971	Notice issued CP 0011	09-21-2009	\$0.00
971	Amended tax return or claim forwarded for processing	09-28-2009	\$0.00

2/24/2020

977	Amended return filed	09-28-2009	\$0.00
n/a	89277-679-01301-9		
472	Resolved claim	03-22-2010	\$0.00
977	Amended return filed	09-28-2009	\$0.00
n/a	07277-516-54828-0		
420	Examination of tax return	05-06-2010	\$0.00
470	Claim pending	07-23-2010	\$0.00
472	Resolved claim	02-14-2011	\$0.00
472	Resolved claim	02-14-2011	\$0.00
706	Credit transferred in from 1040 200912	04-15-2010	-\$1,682.15
300	Additional tax assessed by examination 00-00-0000	20113708 09-26-2011	\$0.00
n/a	29247-649-10065-1		
706	Credit transferred in from 1040 200812	04-15-2009	-\$1,094.74
706	Credit transferred in from 1040 201012	04-15-2011	-\$1,629.62
560	IRS can assess tax until 04-15-2013	10-09-2012	\$0.00
706	Credit transferred in from 1040 201112	04-15-2012	-\$2,380.15
971	Notice issued CP 0039	12-17-2012	\$0.00
160	Penalty for filing tax return after the due date 00-00-0000	20125205 01-07-2013	\$1,725.15
806	W-2 or 1099 withholding	04-15-2008	-\$1,000.00
300	Additional tax assessed by examination 00-00-0000	20125205 01-07-2013	\$7,900.60
n/a	29247-754-70000-2		
421	Closed examination of tax return	01-07-2013	\$0.00
336	Interest charged for late payment	20125205 01-07-2013	\$3,588.13
276	Penalty for late payment of tax	20125205 01-07-2013	\$1,863.33
971	Notice issued CP 0022	01-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
521	Removed bankruptcy or other legal action	05-10-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
521	Removed bankruptcy or other legal action	06-14-2014	\$0.00
971	Tax period blocked from automated levy program	10-20-2014	\$0.00
670	Payment	04-10-2013	-\$50.00
	1040 201212		
706	Credit transferred in from 1040 201312	04-15-2014	-\$1,933.00
706	Credit transferred in from 1040 201412	04-15-2015	-\$1,505.00

2/24/2020

290	Additional tax assessed 00-00-0000	20161505 05-02-2016	\$0.00
n/a	89254-502-00305-6		
971	Installment agreement established	04-06-2016	\$0.00
670	Payment	04-28-2016	-\$348.00
670	Payment	05-27-2016	-\$468.00
672	Removed payment CIVIL PENALTY 201601	04-28-2016	\$120.00
673	Payment	04-28-2016	-\$120.00
670	Payment	06-28-2016	-\$468.00
670	Payment	07-28-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	08-26-2016	-\$468.00
670	Payment	09-30-2016	-\$468.00
670	Payment	10-31-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	11-30-2016	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	12-30-2016	-\$468.00
670	Payment	01-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	02-28-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	03-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	05-01-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	05-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00

2/24/2020



670	Payment	06-30-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	07-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	08-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	10-04-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	10-31-2017	-\$468.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
670	Payment	12-01-2017	-\$468.00
971	Bankruptcy notification received	01-31-2018	\$0.00
971	Bankruptcy notification received	01-31-2018	\$0.00
400	Transfer account out	03-05-2018	-\$13,465.76
402	Transfer account in	03-05-2018	\$13,465.76
766	Credit to your account	07-02-2018	-\$500.00
766	Credit to your account	08-01-2018	-\$500.00
766	Credit to your account	10-02-2018	-\$500.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
766	Credit to your account	12-03-2018	-\$500.00
766	Credit to your account	02-01-2019	-\$500.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
766	Credit to your account	04-30-2019	-\$500.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00

This Product Contains Sensitive Taxpayer Data
---

2/24/2020





This Product Contains Sensitive Taxpayer Data
---

## Account Transcript

Request Date: 02-24-2020  
Response Date: 02-24-2020  
Tracking Number: 100505537128

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6300

PETE SUSA SZAN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	5,043.36	
ACCRUED INTEREST:	2,066.94	AS OF: Mar. 09, 2020
ACCRUED PENALTY:	374.24	AS OF: Mar. 09, 2020

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	7,484.54
---	----------

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	03
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	141,570.00
TAXABLE INCOME:	72,277.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	20,216.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	3,093.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 08, 2011
PROCESSING DATE	May 16, 2011

TRANSACTIONS
--------------

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20111808 05-16-2011	\$0.00
n/a	89221-104-49400-1		
806	W-2 or 1099 withholding	04-15-2010	-\$832.15
460	Extension of time to file tax return ext. Date 10-15-2010	04-09-2010	\$0.00
670	Payment	04-09-2010	-\$50.00

2/24/2020

766	Credit to your account	04-15-2010	-\$800.00
826	Credit transferred out to 1040 200712	04-15-2010	\$1,682.15
971	Notice issued CP 0016	05-16-2011	\$0.00
420	Examination of tax return	08-04-2011	\$0.00
300	Additional tax assessed by examination 00-00-0000	20123105 08-13-2012	\$1,497.00
n/a	49247-602-10018-2		
336	Interest charged for late payment	20123105 08-13-2012	\$99.60
971	Notice issued CP 0022	08-13-2012	\$0.00
971	Tax period blocked from automated levy program	12-10-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	12-03-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	12-03-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	12-06-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	12-06-2012	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
521	Removed bankruptcy or other legal action	02-07-2013	\$0.00
520	Bankruptcy or other legal action filed	02-07-2013	\$0.00
300	Additional tax assessed by examination 00-00-0000	20131505 04-29-2013	\$0.00
n/a	29247-500-10036-3		
521	Removed bankruptcy or other legal action	05-10-2013	\$0.00
971	Account match for federal levy payment program	06-24-2013	\$0.00
971	Notice issued CP 0091	06-24-2013	\$0.00
971	Final notice before levy on social security benefits	06-24-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
520	Bankruptcy or other legal action filed	06-25-2013	\$0.00
560	IRS can assess tax until 12-31-2014	01-13-2014	\$0.00
521	Removed bankruptcy or other legal action	06-14-2014	\$0.00
520	Bankruptcy or other legal action filed	08-27-2014	\$0.00
971	Tax period blocked from automated levy program	10-20-2014	\$0.00
971	Installment agreement established	04-06-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
160	Penalty for filing tax return after the due date 00-00-0000	20164505 11-28-2016	\$555.96
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy-Related Penalty 00-00-0000	20164505 11-28-2016	\$481.80
n/a	29247-713-78000-6		
300	Additional tax assessed by examination 00-00-0000	20164505 11-28-2016	\$2,409.00
n/a	29247-713-78000-6		

2/24/2020

971	Notice issued CP 0021	11-28-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
520	Bankruptcy or other legal action filed	08-16-2016	\$0.00
521	Removed bankruptcy or other legal action	08-27-2014	\$0.00

This Product Contains Sensitive Taxpayer Data
---

2/24/2020





# Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 02-26-2020  
 Response Date: 02-26-2020  
 Tracking Number: 100506353755

FORM NUMBER: 1040  
 TAX PERIOD: Dec. 31, 2017

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357  
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6300

PETE SISA SZAN  
 11 SHO

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.03	AS OF: Mar. 09, 2020
ACCRUED PENALTY:	0.00	AS OF: Mar. 09, 2020

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.03
---	------

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	03
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	-49,497.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	May 18, 2018
PROCESSING DATE	Jul. 30, 2018

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20182805 07-30-2018	\$0.00
n/a	89221-160-48606-8		
716	Credit you chose to apply from prior tax period	10-15-2017	-\$20.00
716	Credit you chose to apply from prior tax period	04-15-2017	-\$2,761.00
460	Extension of time to file tax return ext. Date 10-15-2018	04-15-2018	\$0.00

2/26/2020

670	Payment	04-15-2018	-\$20.00
766	Credit to your account	04-15-2018	-\$26.00
971	Notice issued CP 0024	07-30-2018	\$0.00
976	Duplicate return filed	10-18-2018	\$0.00
n/a	89221-295-42220-8		
670	Payment	11-13-2018	-\$1.00
767	Reduced or removed credit to your account	04-15-2018	\$26.00
806	W-2 or 1099 withholding	04-15-2018	-\$1,144.00
290	Additional tax assessed 00-00-0000	20191605 05-06-2019	\$0.00
n/a	28254-495-05388-9		
830	Credit you chose to apply to following tax period's taxes	04-15-2018	\$3,946.00
976	Duplicate return filed	05-20-2019	\$0.00
n/a	89221-139-15700-9		
290	Additional tax assessed 00-00-0000	20193805 10-07-2019	\$0.00
n/a	28254-655-06015-9		

This Product Contains Sensitive Taxpayer Data
---

2/26/2020







# Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 02-26-2020  
 Response Date: 02-26-2020  
 Tracking Number: 100506353755

FORM NUMBER: 1040  
 TAX PERIOD: Dec. 31, 2018

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357  
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6300

PETE SISA SZAN  
 11 SHO

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	-2,236.40	
ACCRUED INTEREST:	0.00	AS OF: Feb. 10, 2020
ACCRUED PENALTY:	0.00	AS OF: Feb. 10, 2020

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	-2,236.40
---	-----------

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	03
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	-13,327.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 17, 2019
PROCESSING DATE	Nov. 25, 2019

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20194505 11-25-2019	\$0.00
n/a	89221-293-80410-9		
806	W-2 or 1099 withholding	04-15-2019	-\$289.40
710	Credit you chose to apply from prior tax period	04-15-2018	-\$3,946.00
460	Extension of time to file tax return ext. Date 10-15-2019	04-15-2019	\$0.00

2/26/2020

670	Payment	04-15-2019	-\$1.00
836	Credit you chose to apply to following tax period's taxes	04-15-2019	\$2,000.00
971	Notice issued CP 0027	11-25-2019	\$0.00
971	Notice issued CP 0024	11-25-2019	\$0.00

This Product Contains Sensitive Taxpayer Data
---

2/26/2020



**Internal Revenue Service**  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

**Account Transcript**Request Date: 02-26-2020  
Response Date: 02-26-2020  
Tracking Number: 100506353755FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2019TAXPAYER IDENTIFICATION NUMBER: XXX-XX-2357  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-6300PETE SISA SZAN  
11 SHO

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: -2,000.00  
ACCRUED INTEREST: 0.00 AS OF: . 00, 0000  
ACCRUED PENALTY: 0.00 AS OF: . 00, 0000ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): -2,000.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 00  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME:  
TAXABLE INCOME:  
TAX PER RETURN:  
SE TAXABLE INCOME TAXPAYER:  
SE TAXABLE INCOME SPOUSE:  
TOTAL SELF EMPLOYMENT TAX:

RETURN NOT PRESENT FOR THIS ACCOUNT

## TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
n/a	No tax return filed		
716	Credit you chose to apply from prior tax period	04-15-2019	-\$2,000.00

This Product Contains Sensitive Taxpayer Data

2/26/2020

Kukso, Boris (TAX)

From: Peter Szanto <szanto.pete@gmail.com>  
Sent: Thursday, May 11, 2017 11:44 PM  
To: Kukso, Boris (TAX)  
Subject: szanto part 2  
Attachments: Szanto ub 1-17.pdf; szanto ub 2-17.pdf; Szanto UB 3-17.pdf; Szanto ub 8-16.pdf; Szanto ub 9-2016.pdf; Szanto ub 10-16.pdf; Szanto ub 11-16.pdf; Szanto ub 12-16.pdf

Mr. Kukso -

Here are responses to your 2004 request.

I have no credit cards.

Retirement accounts have no statements

nor tax reporting. Therefore, I printed

the transaction histories since start of bk.

regards



**Szanto**

Exhibit

Case 16-33185-pcm7 Doc 185 Filed 09/20/17

<https://banking.usa.unionbank.com/overview/35w4a35qv47a543451755.pdf>

Close Window



Statement for PETER SZANTO CHAPTER 11 DEBTOR IN POSSESSION

☐ Important  
Statement  
Information

Print

Date range: 07/30/16 - 08/31/16

- Ready to Go Summary
- Deposits
- Electronic credits
- Checks Paid
- Electronic debits
- Other debits, fees and adjustments
- Daily Ledger Balance

PETER SZANTO  
POB 4614  
Portland OR 97208

Ready to Go Summary

Days in statement period: 33

Balance on 7/30 \$

Total Credits

Deposits (1) 6,753.55

Electronic credits (3) 1,657.92

Total Debits

Checks paid (1) -1,100.00

Electronic debits (9) -780.27

Other debits (1) -49.25

Balance on 8/31 \$ 10,862.51

Account Number: 10257

back to top

Deposits

Including check and cash credits

Date

Description

8/4 OFFICE DEPOSIT # 0000028510

Reference

77107699 \$ 6,753.55

back to top

Electronic credits				
Date	Description	Reference	Amount	
8/5	YUMI BRANDS INC DIVIDEND PPD *****0404	57216187	\$ 920.92	
8/10	SSA TREAS 310 XXSOC SEC PPD *****ACSA	59480317	597.00	
8/29	SABINE ROYALTY T DIVIDEND PPD *****2479	56217402	140.00	
3 Electronic credits		Total	\$ 1,657.92	

back to top

Checks Paid				
Number	Date	Amount	Number	Amount
0216	8/5	\$ 1,100.00		

back to top

Electronic debits				
Date	Description	Reference	Amount	
8/1	SOUTHERN CAL GAS ONLINE PMT WEB UN1916102032POS	53116599	\$ 22.50	
8/1	Chevron Visa CHVTX EPAY WEB 1115460979	52820692	5.00	
8/3	PROTECTIVE LIFE INS. PREM. PPD *****6946	55809017	174.00	
8/10	S CA EDISON ONLINE PMT WEB UN1916102032POS	53241842	13.00	
8/12	PROTECTIVE LIFE INS. PREM. PPD *****6946	54891561	81.78	
8/19	Synchrony Bank CC PMT WEB 601918025111088	51020385	153.99	
8/22	NCCA 1134428318286	52311526	100.00	
8/25	IRVINE RANCH WTR ONLINE PMT WEB UN1916102032POS	55773102	38.00	
8/26	Chevron Visa CHVTX EPAY WEB 1130392388	56541734	192.00	
9 Electronic debits		Total	\$ 780.27	

back to top

Other debits, fees and adjustments				
Date	Description	Reference	Amount	
8/30	DELUXE CHECK CHECK/ACC. PPD	59633400	\$ 49.25	

back to top

Checking Daily Ledger Balance				
Date	Ledger Balance	Date	Ledger Balance	
7/30-7/31	\$ 4,380.56	8/19-8/21	\$ 11,101.76	
8/1-8/2	4,353.06	8/22-8/24	11,001.76	
8/3	4,179.06	8/25	10,963.76	
8/4	10,932.61	8/26-8/28	10,771.76	
8/5-8/9	10,753.53	8/29-8/30	10,911.76	
8/10-8/11	11,337.53	8/31	10,862.51	
8/12-8/18	11,255.75			

Money Market Summary

Days in statement period: 33				
Balance on 7/30	\$	92,459.21		
Total Credits		15,089.55		
Interest Deposits (1)		89.55		
Credits (1)		15,000.00		
Balance on 8/31	\$	107,548.76		

back to top

Money Market Deposits				
Date	Description	Reference	Amount	
8/31	OFFICE DEPOSIT # 00000276513	77107699	\$ 15,000.00	

back to top

Money Market Daily Ledger Balance				
Date	Ledger Balance	Date	Ledger Balance	
7/30-7/31	\$ 92,459.21	8/31	\$ 107,548.76	
8/1-8/30	92,459.21			

back to top



Statement for PETER SZANTO CHAPTER 11 DEBITOR IN POSSESSION

Date range: 09/01/16 - 09/30/16

Ready to Go Summary  
Deposits  
Electronic credits  
Checks Paid  
Electronic debits  
Other debits, fees and adjustments  
Daily Ledger Balance

PETER SZANTO  
POB 4614  
Portland OR 97208

Ready to Go Summary	Account Number: 0257
Days in statement period: 30	
Balance on 8/31	\$
Total Credits	
Deposits (1)	10,862.51
Electronic credits (3)	8,913.27
Total Debits	
Checks paid (1)	7,207.16
Electronic debits (9)	1,706.11
Balance on 9/30	-3,276.73
	-1,100.00
	-2,176.73
	16,499.05

back to top

Deposits

Including check and cash credits

Date	Description	Reference	Amount
9/22	OFFICE DEPOSIT # 000217610	217101097	\$ 7,207.16

back to top

Other debits, fees and adjustments

Date	Description	Reference	Amount
...	...	...	0.00

back to top

Electronic credits

Date	Description	Reference	Amount
9/12	3M COMPANY DIVIDEND PPD *****068	57223587	\$ 889.11
9/14	SSA TREAS 310 XXSOC SEC PPD *****ASSA	59321117	\$ 597.00
9/30	SABINE ROYALTY T DIVIDEND PPD *****2179	566RTT02	\$ 220.00
Total			\$ 1,706.11

back to top

Checks Paid

Number	Date	Amount	Number	Date	Amount
0217	9/28	\$ 1,100.00			

back to top

Electronic debits

Date	Description	Reference	Amount
9/1	US COURTS PORTLA PAYMENT BOC 0311	53039707	\$ 644.00
9/1	TARGET DEBIT CRD 010905TARG ET -IR	58683752	\$ 21.42
9/3	PROTECTIVE LIFE INS. PREH. PPD *****9046	55809017	\$ 174.00
9/10	5 CA EDISON ONLINE PMT WEB UN1916102032POS	53422242	\$ 14.00
9/12	PROTECTIVE LIFE INS. PREH. PPD *****2146	54891561	\$ 81.78
9/19	IRVINE RANCH WTR ONLINE PMT WEB UN191631032OS	51020385	\$ 53.53
9/23	US COURTS PORTLAN PAYMENT BOC 0312	59211282	\$ 700.00
9/26	IRS USA TAX PAYMENT WEB 222667463452251	59551155	\$ 468.00
9/26	SOUTHERN CAL GAS ONLINE PMT WEB UN1916102032POS	57950990	\$ 28.00
Total			\$ 2,176.73

9 Electronic debits

back to top